

## STATE OF IOWA

2015  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2015

MONTICELLO

CITY OF MONTICELLO, IOWA

DUE: December 1, 2015

16205300400000

Monticello City Clerk

200 East First Street

Monticello, IA 52310

(Please correct any error in name, address, and ZIP Code)

WHEN  
COMPLETED,  
PLEASE  
RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

## ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,378,203		1,378,203	1,421,202
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,378,203		1,378,203	1,421,202
Delinquent property taxes	0		0	
TIF revenues	659,250		659,250	700,000
Other city taxes	378,272	0	378,272	548,825
Licenses and permits	258,363	150	258,513	15,403
Use of money and property	199,527	13,370	212,897	190,023
Intergovernmental	699,816	2,098	701,914	918,627
Charges for fees and service	433,889	1,449,682	1,883,571	2,058,647
Special assessments	8,841	10,694	19,535	16,747
Miscellaneous	459,073	16,349	475,422	636,737
Other financing sources	2,942,292	316,574	3,258,866	3,253,885
<b>Total revenues and other sources</b>	7,417,526	1,808,917	9,226,443	9,760,096
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,252,219	0	1,252,219	1,342,473
Public works	472,415	0	472,415	605,977
Health and social services	0	0	0	
Culture and recreation	588,289	0	588,289	672,859
Community and economic development	138,630	0	138,630	138,631
General government	425,395	0	425,395	500,368
Debt service	1,031,717	0	1,031,717	1,031,722
Capital projects	777,768	0	777,768	1,260,084
<b>Total governmental activities expenditures</b>	4,686,433	0	4,686,433	5,552,114
Business type activities	0	1,554,213	1,554,213	1,819,876
<b>Total ALL expenditures</b>	4,686,433	1,554,213	6,240,646	7,371,990
Other financing uses, including transfers out	1,214,350	394,898	1,609,248	1,609,267
<b>Total ALL expenditures/And other financing uses</b>	5,900,783	1,949,111	7,849,894	8,981,257
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	1,516,743	-140,194	1,376,549	778,839
Beginning fund balance July 1, 2014	2,086,567	1,005,109	3,091,676	3,092,288
Ending fund balance June 30, 2015	3,603,310	864,915	4,468,225	3,871,127

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ 650 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 4,800,000	Other long-term debt	\$ 70,000
Revenue debt	\$ 490,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 10,038,752

## CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 11/4/2015	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Sally Hinrichsen	Telephone → Area Code 319	Number 465-3577 Extension
Signature of Mayor or other City official (Name and Title)	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF MONTICELLO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	781,531	346,097		250,575			1,378,203			1,378,203	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	781,531	346,097		250,575	0		1,378,203		T01	1,378,203	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	781,531	346,097		250,575	0	0	1,378,203			1,378,203	6
7	<b>TIF revenues</b>			659,250				659,250		T01	659,250	7
8	<b>Other city taxes</b>											
9	Utility tax replacement excise taxes	25,377	11,309		6,767			43,453		T15	43,453	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax	1,718	767		458			2,943		T19	2,943	12
14	Hotel/motel tax	649						649		T19	649	13
15	Other local option taxes	331,227						331,227		T09	331,227	14
16	<b>TOTAL OTHER CITY TAXES</b>	358,971	12,076	0	7,225	0	0	378,272	0		378,272	15
17	<b>Section B - LICENSES AND PERMITS</b>	257,563				800		258,363	150	T29	258,513	16
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
19	Interest	12,996	4,377	7,651	1,032	14,138	1,508	41,702	13,370	U20	55,072	18
20	Rents and royalties	157,825						157,825		U40	157,825	19
21	Other miscellaneous use of money and property							0		U20	0	20
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	170,821	4,377	7,651	1,032	14,138	1,508	199,527	13,370		212,897	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants					26,328		26,328		B89	26,328	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants	21,228				20,288		41,516	2,098	B79	43,614	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	21,228	0	0	0	46,616	0	67,844	2,098		69,942	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MONTICELLO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		394,718					394,718		C46	394,718	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	8,718				1,810		10,528		C89	10,528	49				
50	Iowa Department of Transportation	4,431				12,339		16,770		C89	16,770	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	40,650	18,116	45,788	13,869			118,423		C89	118,423	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	53,799	412,834	45,788	13,869	14,149	0	540,439	0		540,439	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	258						258			258	63				
64	Library service	16,405						16,405		D89	16,405	64				
65	Township contributions	58,585				16,285		74,870		D89	74,870	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	75,248	0	0	0	16,285	0	91,533	0		91,533	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	150,275	412,834	45,788	13,869	77,050	0	699,816	2,098		701,914	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	423,839	A91	423,839	73				
74	Sewer							0	561,753	A80	561,753	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	433,603	A81	433,603	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MONTICELLO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	28,887	A80	28,887	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	201						201		A89	201	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	352,879						352,879		A89	352,879	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	25,525						25,525		A03	25,525	98				
99	Library charges	5,061						5,061		A89	5,061	99				
100	Park, recreation, and cultural charges	50,223						50,223		A61	50,223	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Impact Fees							0	1,600		1,600	103				
104	TOTAL CHARGES FOR SERVICE	433,889	0	0	0	0	0	433,889	1,449,682		1,883,571	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					8,841		8,841	10,694	U01	19,535	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	12,650				163,721		176,371		U99	176,371	108				
109	Deposits and sales/fuel tax refunds	3,741						3,741	6,790	U99	10,531	109				
110	Sale of property and merchandise	50						50		U11	50	110				
111	Fines	10,176						10,176		U30	10,176	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Miscellaneous	21,607				18,907	3,378	43,892	9,559		53,451	114				
115	Sales Tax Collections	13						13			13	115				
116	Concessions	19,091						19,091			19,091	116				
117	Insurance - hail damage payment					205,739		205,739			205,739	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	67,328	0	0	0	388,367	3,378	459,073	16,349		475,422	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF MONTICELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,220,378	775,384	712,689	272,701	489,196	4,886	4,475,234	1,492,343		5,967,577	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	15,000		5,825		5,825		26,650		NR	26,650	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				14,437	1,465,675		1,480,112	142,856	NR	1,622,968	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	592,151			221,180	67,555		880,886	173,718		1,054,604	127
128	Internal TIF loans and transfers in	25,000			529,644			554,644			554,644	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	632,151	0	5,825	765,261	1,539,055	0	2,942,292	316,574		3,258,866	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,852,529	775,384	718,514	1,037,962	2,028,251	4,886	7,417,526	1,808,917		9,226,443	132
133												133
134	Beginning fund balance July 1, 2014	647,315	541,596	213,507	19,509	389,456	275,184	2,086,567	1,005,109		3,091,676	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,499,844	1,316,980	932,021	1,057,471	2,417,707	280,070	9,504,093	2,814,026		12,318,119	136
137												137
138												138
139												139
140												140
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159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF MONTICELLO							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	449,331	97,120					546,451		E62	546,451	2
3	Purchase of land and equipment	33,383						33,383		G62	33,383	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	66,702						66,702		E24	66,702	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	505,284	100,231					605,515		E32	605,515	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	168						168		E32	168	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,054,868	197,351	0	0	0	0	1,252,219			1,252,219	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MONTICELLO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	12,744	342,727					355,471		E44	355,471	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	63,066						63,066		E44	63,066	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	53,878						53,878		E01	53,878	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	0						0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	129,688	342,727	0	0	0	0	472,415			472,415	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF MONTICELLO							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
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119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF MONTICELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	142,506	33,440				599	176,545		E52	176,545	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	156,134	10,391					166,525		E61	166,525	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	144,467	6,236					150,703		E61	150,703	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	45,924	8,218					54,142		E03	54,142	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	34,522	5,852					40,374		E61	40,374	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	523,553	64,137	0	0	0	599	588,289			588,289	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			138,630				138,630		E89	138,630	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	138,630	0	0	0	138,630			138,630	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MONTICELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,796	998					12,794		E29	12,794	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	153,012	38,176					191,188		E23	191,188	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	7,376						7,376		E25	7,376	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	214,037						214,037		E31	214,037	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	386,221	39,174	0	0	0	0	425,395			425,395	176
177	Section G — DEBT SERVICE				1,031,717			1,031,717			1,031,717	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,031,717	0	0	1,031,717			1,031,717	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Ball Diamond Project					180,159		180,159			180,159	184
185	Ambulance Cots & Defibrillator					77,690		77,690			77,690	185
186	Other Capital Improvement Projects					441,357		441,357			441,357	186
187	Subtotal Regular Capital Projects	0	0	0	0	699,206	0	699,206			699,206	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Downtown Park Project					72,437		72,437			72,437	189
190	190th Street Sewer Extension					92,339		92,339			92,339	190
191	Other street projects					-86,214		-86,214			-86,214	191
192	Subtotal TIF Capital Projects	0	0	0	0	78,562	0	78,562			78,562	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	777,768	0	777,768			777,768	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,094,330	643,389	138,630	1,031,717	777,768	599	4,686,433			4,686,433	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MONTICELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							292,277	E91		292,277	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							319,131	E80		319,131	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							380,834	E81		380,834	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							12,784	E80		12,784	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MONTICELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								133,718		133,718	242
243	Enterprise Capital Projects								415,469		415,469	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,554,213		1,554,213	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,094,330	643,389	138,630	1,031,717	777,768	599	4,686,433	1,554,213		6,240,646	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	659,706						659,706	394,898		1,054,604	255
256	Internal TIF loans/repayments and transfers out			554,644				554,644			554,644	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	659,706	0	554,644	0	0	0	1,214,350	394,898		1,609,248	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,754,036	643,389	693,274	1,031,717	777,768	599	5,900,783	1,949,111		7,849,894	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						279,471	279,471			279,471	263
264	Restricted	42,656	673,591	238,747	25,754	1,639,939		2,620,687			2,620,687	264
265	Committed							0			0	265
266	Assigned	27,484						27,484			27,484	266
267	Unassigned	675,668						675,668			675,668	267
268	Total Governmental	745,808	673,591	238,747	25,754	1,639,939	279,471	3,603,310			3,603,310	268
269	Proprietary								864,915		864,915	269
270	Total ending fund balance June 30, 2015	745,808	673,591	238,747	25,754	1,639,939	279,471	3,603,310	864,915		4,468,225	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,499,844	1,316,980	932,021	1,057,471	2,417,707	280,070	9,504,093	2,814,026		12,318,119	271
272												272

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF MONTICELLO</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 1,817 M94 M52 113 M62 25,520 M80 M81 96,812 M89 \$ 23,604	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20%; padding: 2px;">Purpose</td> <td style="width: 20%; padding: 2px;">Amount paid to State</td> <td style="width: 60%;"></td> </tr> <tr> <td style="padding: 2px;">Highways.....</td> <td style="padding: 2px;">L44 \$</td> <td></td> </tr> <tr> <td style="padding: 2px;">All other.....</td> <td style="padding: 2px;">L89 \$</td> <td style="padding: 2px;">18,361</td> </tr> </table>	Purpose	Amount paid to State		Highways.....	L44 \$		All other.....	L89 \$	18,361
Purpose	Amount paid to State										
Highways.....	L44 \$										
All other.....	L89 \$	18,361									

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
	2000 \$	Amount - Omit cents 1,566,147

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>								
<b>A. Long-term debt</b>								
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year	Debt Outstanding JUNE 30, 2015					Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 600,000	29U	39U 110,000	49U	49U	49U 490,000	49U	I89 23,218
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. A/port FBO bldg	19U 80,000	29U	39U 10,000	49U	49U	49U	49U 70,000	I89 3,200
10. 2006 GO & 2008B GO	19U 1,835,000	29U	39U 420,000	49U 1,415,000	49U	49U	49U	I89 69,930
11. 2008A & 2010 ref bonds	19U 1,015,000	29U	39U 180,000	49U 835,000	49U	49U	49U	I89 32,320
12. 2011 GO Bond	19U 850,000	29U	39U 160,000	49U 690,000	49U	49U	49U	I89 15,280
13. 2012 GO Bond	19U 390,000	29U	39U 45,000	49U 345,000	49U	49U	49U	I89 3,775
14. 2014 GO Bond	19U	29U 1,595,000	39U 80,000	49U 1,515,000	49U	49U	49U	I89 21,863
<b>Total long-term debt</b>	<b>4,770,000</b>	<b>1,595,000</b>	<b>1,005,000</b>	<b>4,800,000</b>	<b>0</b>	<b>490,000</b>	<b>70,000</b>	<b>169,586</b>
<b>B. Short-term debt</b>								
Outstanding as of JULY 1, 2014				61V \$	Amount - Omit cents			
Outstanding as of JUNE 30, 2015				64V \$				

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> <small>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15          Actual valuation -- January 1, 2013</small>				
	\$	200,775,031	x .05 = \$	10,038,752

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</b>					
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 25,755	\$ 1,152,773	3,290,347		
					4,468,875
REMARKS <span style="float: right;">V98</span>					